



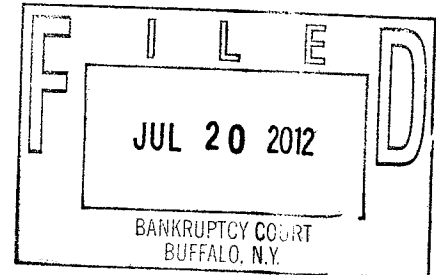
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Paul Notaro, Esq.
John J. Fenz, Esq.

July 19, 2012

United States Bankruptcy Court
Western District of New York
Olympic Tower, Suite 250
Buffalo, New York 14202



Re: In re: Nicolino Ingrao - Case No.: 12-10617K
Objection Notice of Intent to Sell

Dear Sir or Madam:

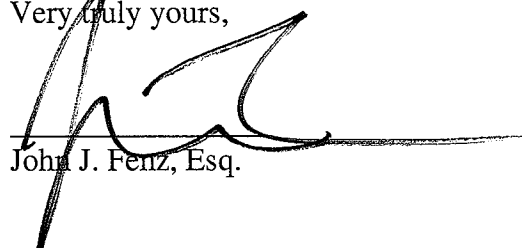
Recently our client, Samuel Spinuzza, received the enclosed Notice of Intent to Sell property commonly described as 2212 George Urban Boulevard, Depew, New York (the "Property").

Please be advised that our client is the holder of the primary mortgage encumbering the Property. As such, Mr. Spinuzza objects to the Trustee's proposed sale of the Property as it will serve to adversely affect his secured interest. Presumably, the proposed purchaser appears to be an entity that will not operate any business at that site, and as such it is difficult to determine any revenue stream by which the proposed purchaser may satisfy any underlying obligations.

Further, the significantly reduced sales price may artificially decrease the fair market value of the property. With such a decrease, it seems less likely that our client will be able to recover the full amount owed to him under the primary mortgage encumbering the property.

Should you have any questions, or require anything further, please do not hesitate to contact me.

Very truly yours,



John J. Fenz, Esq.

Enc.